

## CALIFORNIA FRANCHISE TAX BOARD

Internal Procedures Manual  
General Tax Audit Manual

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### **15000 SETTLEMENT**

California Revenue and Taxation Code section 19442 authorizes us to settle civil tax matters in dispute that are the subject of protests, appeals, or refund claims. The Settlement Bureau negotiates settlements of civil tax matters in dispute, except audits in progress.

The settlement program negotiates settlements of civil tax matters in dispute, consistent with a reasonable evaluation of the costs and risks associated with litigation. The settlement program differs from the Offer in Compromise program. If a taxpayer is seeking only relief from the duty to pay an undisputed tax liability based on an inability to pay, the taxpayer should contact the Offer in Compromise program at (916) 845-4787. For more Settlement information, refer to *FTB NOTICE 98-11 - Settlement of Civil Tax Matter Disputes - Updated and Revised Procedures*.

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